

Transmittal Reporting Chart

LEOFF 2 Retirees Returning To Work (RRTW) In *PERS, PSERS, SERS, or TRS* Positions

LEOFF RRTW rules effective July 24, 2005.

How to Report on the Transmittal Report: Begin and end dates should be used for new and terminating retirees, and whenever a system or type code changes. Do not report contributions for retirees unless the retiree chooses to actively contribute to PERS, PSERS, SERS, or TRS. Use the chart below to determine the system, plan, type code, compensation, and hours to report.

System/Plan Retired From	Position Returning To	Return To Membership Required?	Report in System/Plan	Type Code	Compensation and Hours	Member Wait Period Before Returning	Employer Contributions	Member's Benefit Suspended	Can Elect To Return To Membership?
L2 Elects to continue retiree status	PERS, PSERS, SERS, or TRS eligible position	No ¹	P0, N0, E0, T0	98	Yes	None	None	Never	Yes ^{2,4}
L2 Elects to establish membership	PERS, PSERS, SERS, or TRS eligible position	No ¹	P2 or P3 N2, E3 T3 ³	Varies by employer	Yes – plus member contributions	None	From first date of hire	Per election date into new system	Yes ^{2,4}
L2	PERS, SERS, or TRS ineligible position	No	P0, E0, T0	99	Optional	None	N/A	N/A	No

1. LEOFF 2 with fewer than 15 years of service credit in LEOFF and working in a PERS, PSERS, SERS, or TRS eligible position may be required to become an active member and to contribute to the retirement system.

2. Contact DRS. Do not report a retiree as an active member until DRS notifies you.

3. For reporting a LEOFF Plan 2 retiree who has never been a member of PERS, PSERS, SERS or TRS. If reporting a member who has prior service in PERS, PSERS, SERS, or TRS, use the *New Hire Pyramid*, "Reporting an Employee" at <http://www.drs.wa.gov/employer/Tutorials/mrv/default.htm> to determine the correct plan.

4. LEOFF 2 retiree hired into a PERS, PSERS, SERS or TRS eligible position has the option to continue retiree status (retirement benefit will continue) or elect active plan membership (retirement benefit will be suspended until eligible employment is terminated.)

Reporting Status Codes For LEOFF 2 Retirees: A or B.
Cash Out Codes: N, P and R for cash outs accrued in retiree's new position.

RCW 41.50.139 requires employers to report all retirees in their employ.

If the retiree is an elected official, contact Employer Support Services.